

JAN 20 2017

A BILL FOR AN ACT

RELATING TO THE AUDITOR.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

1 SECTION 1. Pursuant to sections 23-71 to 23-81, Hawaii
2 Revised Statutes, the auditor is required to review certain tax
3 exemptions, exclusions, and credits under the general excise and
4 use taxes, public service company tax, and insurance premium
5 tax. The auditor is also required to review certain tax
6 credits, exclusions, and deductions under the income tax and
7 financial institutions tax, pursuant to sections 23-91 to 23-96,
8 Hawaii Revised Statutes.

9 The legislature recognizes that certain records and
10 information that are necessary for the auditor to perform its
11 review of the tax exemptions, credits, exclusions, and
12 deductions may be confidential or otherwise protected from
13 disclosure to the auditor by law. It is the legislature's
14 intent that the auditor have access to any and all records and
15 information that the auditor deems necessary to complete its
16 review of the tax exemptions, credits, exclusions, and
17 deductions and that all departments, offices, and agencies of



1 the State and its political subdivisions cooperate with the
2 auditor to provide access to any and all requested records and
3 information. It is also the legislature's intent that the
4 auditor be able to report information about the tax exemptions,
5 credits, exclusions, and deductions, including the specific
6 amounts of the exemptions, credits, exclusions, and deductions.

7 The purpose of this Act is to require departments, offices,
8 and agencies of the State and its political subdivisions to
9 allow the auditor access to any and all records and information
10 that the auditor deems necessary for its review of the tax
11 exemptions, credits, exclusions, and deductions under sections
12 23-71 to 23-81 and sections 23-91 to 23-96, Hawaii Revised
13 Statutes, and to make clear that the auditor is allowed to
14 report information that it deems necessary to explain and
15 support its review of and recommendations regarding the
16 exemptions, credits, exclusions, and deductions.

17 SECTION 2. Chapter 23, Hawaii Revised Statutes, is amended
18 by adding a new section to part I to be appropriately designated
19 and to read as follows:

20 "§23- Access to confidential records and information;
21 reporting of information. (a) Any other law to the contrary



1 notwithstanding, all departments, offices, and agencies of the
2 State and its political subdivisions, including but not limited
3 to the department of taxation, the department of labor and
4 industrial relations, the department of commerce and consumer
5 affairs, the department of business, economic development, and
6 tourism, the department of human services, and the public
7 utilities commission, shall provide the auditor access to all
8 records and other information compiled or maintained as the
9 auditor deems necessary to perform its review of the tax
10 exemptions, exclusions, credits, and deductions required under
11 sections 23-71 to 23-81 and sections 23-91 to 23-96.

12 (b) The auditor may report any information that it deems
13 necessary to explain and support its review of and
14 recommendations regarding the tax exemptions, credits,
15 exclusions, and deductions, including the amount of the tax
16 exemptions, credits, exclusions, and deductions. Nothing in
17 this section shall be construed to prohibit the auditor from
18 reporting aggregated tax exemption, credit, exclusion, and
19 deduction information or any other information that the auditor
20 deems necessary to explain and support its review and
21 recommendations.



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1 (c) Records and information provided to the auditor
2 pursuant to subsection (a) shall be considered working papers of
3 the auditor pursuant to section 23-9.5. The auditor shall not
4 disclose any record or information except as provided by
5 subsection (b)."

6 SECTION 3. New statutory material is underscored.

7 SECTION 4. This Act shall take effect upon its approval.

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INTRODUCED BY:

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By Request



S.B. NO. 476

Report Title:

Auditor; Powers; Taxation; Review; Authority to Review
Confidential Information

Description:

Authorizes the Auditor to receive and review confidential tax and other information. Allows the Auditor to report information necessary to explain and support its review and recommendations.

The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.

